

## **Chapter 2.16**

### **CITY TREASURER**

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#### **2.16.010 Office Created.**

The office of the City Treasurer is hereby created. The City Treasurer shall be an employee of the city in the classified service.

The office of the City Treasurer shall be a part of the Finance Department and shall be under the charge and supervision of the Finance Director. (Ord. 15383 §1; January 8, 1990).

#### **2.16.020 Accounts.**

It shall be the duty of the City Treasurer, in addition to the duties imposed by the Charter of the City of Lincoln and the general laws of the State of Nebraska, to keep books of account to show with entire accuracy all monies received, and from whom, and on what account they have been received; and to keep books of account of all monies paid out, and on what account they shall have been paid; and to keep and maintain all such books, accounts, and papers according to acceptable methods of accounting and in such manner that they may be readily understood and investigated. All books, accounts, papers, and files of the treasurer's office, shall be at all times open to the examination of the Auditor, the Mayor, or any member of the council. (Ord. 15383 §2; January 8, 1990; P.C. §2.38.010; Ord. 3489 §27-1501; July 6, 1936).

#### **2.16.030 Separate Account of Each Fund.**

The City Treasurer shall open and keep a separate account for each fund which the City Council shall designate and for which it shall levy taxes or assessments, and the debits and credits belonging thereto. (Ord. 15383 §3; January 8, 1990; P.C. §2.38.020; Ord. 3489 §27-1502; July 6, 1936).

#### **2.16.040 Cancel Bonds, Coupons, Warrants.**

The City Treasurer shall cancel all bonds, coupons, warrants, and other evidences of debt against the city, whenever paid, by writing or stamping across the face thereof, "Paid by the City Treasurer," with

the date of payment written or stamped thereon. (Ord. 15383 §4; January 8, 1990: P.C. §2.38.030: Ord. 3489 §27-1503; July 6, 1936).

#### **2.16.050      Receipts; Reports to Council.**

The City Treasurer shall deliver receipts of all monies paid for taxes, special assessments, licenses, and all other money required to be paid to the city or requested to be paid by other city officers or employees, specifying when and by whom paid and on what account. The treasurer shall promptly report to the council any officer authorized to receive money who fails to deliver such monies at the time required by law or by the ordinances of the city. (Ord. 15383 §5; January 8, 1990: P.C. §2.38.040: Ord. 3489 §27-1504; July 6, 1936).

#### **2.16.060      Monthly Reports to Council.**

The City Treasurer, during the first week of each month, shall make a detailed report to the City Council of the business of the treasurer's office during the preceding month, showing the balance on hand to the credit of the different funds at the time of the last report, the amounts received during the month and on what account, the amounts disbursed during the month and on what account, with the balance on hand to the credit of the different funds, together with such other items and facts as the council may require. (Ord. 15383 §6; January 8, 1990: P.C. §2.38.050: Ord. 3489 §27-1505; July 6, 1936).

#### **2.16.080      Deputy and Assistants; Appointment.**

The City Treasurer may appoint, subject to the approval of the Finance Director, a Deputy City Treasurer and an assistant or assistants who shall be employees of the City in the classified service. The Deputy City Treasurer shall be competent to perform the duties of the office of City Treasurer in case of sickness or absence of the Treasurer. The Treasurer shall be liable upon his or her official bond for the acts of such appointees. (Ord. 17266 § 1; November 3, 1997: prior Ord. 15383 §7; January 8, 1990: P.C. §2.38.070: Ord. 3489 §27-1507; July 6, 1936).

#### **2.16.090      Individual Real Estate Tax Ledger Sheets.**

For the purpose of securing a speedy and thorough collection of municipal taxes and special assessments levied by the City of Lincoln, the City Treasurer is hereby authorized to use individual ledger sheets for real estate record, to prepare receipts for such taxes in advance, and have them ready for delivery, and when payment is made to indicate thereon the date and amount paid; that a statement of such taxes and special assessment be mailed or otherwise delivered to the person, firm or corporation against whom such taxes are assessed; provided, however, that failure to receive such statement shall not relieve the taxpayer from any liability to pay said taxes or assessments and penalties accrued thereon. (Ord. 15383 §8; January 8, 1990: P.C. §2.38.080: Ord. 3906 §1; October 5, 1942).

#### **2.16.100      Installment Payments on Special Assessments.**

The City Treasurer shall accept one or more unpaid installments due on special assessments of any kind, at any time, provided the interest on the installments so paid, together with accrued penalties, if any, are paid in full to the date of making such payment. (Ord. 15383 §9; January 8, 1990: P.C. §2.38.090: Ord. 3906 §2; October 5, 1942).